

PLEASE AMEND THE SPECIFICATION AS FOLLOWS:

After the title, insert -- This is a division of Patent Application serial number
09/292,360, filing date 4/15/99, A Method To Fabricate A Non-Smiling Effect Structure
In Split-Gate Flash With Self-Aligned Isolation, assigned to the same assignee as the
present invention.

REMARKS

A reference to the parent case has been added by Preliminary Amendment to this
Divisional Patent Application.

The application is believed to be in condition for allowance. Allowance of the
subject Patent Application is therefore respectfully requested.

Respectfully submitted,



STEPHEN B. ACKERMAN, REG. NO. 37,761